

**NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
DAMAGE ASSESSMENT, REMEDIATION, AND RESTORATION PROGRAM**

**OFFICE OF RESPONSE AND RESTORATION
FISCAL YEAR 2006 INDIRECT COST RATE**

**NATIONAL OCEANIC AND ATMOSPHERIC ADMINISTRATION
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Cotton & Company LLP is under contract with the National Oceanic and Atmospheric Administration (NOAA) to develop an indirect cost rate for recovering Office of Response and Restoration (OR&R) indirect costs incurred on damage assessment, remediation and restoration of injured natural resources.

The purpose of this report is to provide OR&R with the results of Cotton & Company's review of Fiscal Year (FY) 2006 costs and development of an indirect cost rate. This document presents OR&R's FY 2006 indirect cost rate and explains the methodology we used. The rate is presented in the Exhibit with supporting schedules detailing costs by task and by object class. This rate will be used to determine indirect damage assessment costs allocable to specific cases for cost-recovery purposes.

BACKGROUND

NOAA has statutory authority to protect and restore the nation's coastal and marine resources. This authority includes the Comprehensive Environmental Response, Compensation and Liability Act (CERCLA); Oil Pollution Act of 1990; Federal Water Pollution Control Act; and National Marine Sanctuaries Act. These laws provide for recovery of costs to restore natural resources and their services injured by potentially responsible parties.

To fulfill its responsibility under this legislation as a natural resource trustee, NOAA established the Damage Assessment, Remediation, and Restoration Program (DARRP). DARRP's mission is to assess damages and restore injuries to marine and coastal resources resulting from hazardous substance releases and oil spills as well as ship groundings caused by responsible parties. This mission is accomplished through the conduct of Natural Resource Damage Assessments (NRDA). DARRP is comprised of three NOAA component organizations: OR&R within the National Ocean Service; Office of General Counsel for Natural Resources (GCNR); and Restoration Center (RC) within the National Marine Fisheries Service.

OR&R reorganized effective July 9, 2006. The Damage Assessment Center (DAC) and the Coastal Protection and Restoration Division (CPRD) were abolished, and replaced by the Assessment and Restoration Division (ARD). ARD performed DARRP work in FY 2006. In addition, as part of the reorganization, the Hazardous Materials Response Division (HMRD) was renamed the Emergency Response Division (ERD). The FY 2006 indirect cost rate is developed to recover the indirect costs associated with DARRP work, and does not include HMRD costs.

FINANCIAL MANAGEMENT SYSTEM

OR&R costs reside in the NOAA financial management system, CAMS (Commerce Administrative Management System). CAMS identifies costs by financial management centers (FMC), task codes, and object classification codes. FMCs are groups of organizations that control funding activities. OR&R's FY 2006 costs were accumulated under FMC 1012. DARRP organizations assign each NRDA case, as well as other projects and activities, with one or more unique task codes. OR&R tracks both labor and nonlabor costs by task code. Object classification codes identify the type of cost (such as salaries, travel, and contracts).

OR&R uses task codes to accumulate its indirect costs associated with DARRP. These are costs for general and administrative activities that support, sustain, or enhance the DARRP mission. Examples of such activities include:

- Employee recruiting and training.
- General budget formulation, monitoring, analysis, and reporting.
- Non-case-specific management and staff meetings on administrative matters.
- General cost accounting, computer support, and secretarial support.
- General records management and database support.
- General program policy and development.
- Spill response readiness.
- Techniques and methods development.

NOAA applies internal burden (overhead) rates to labor costs on CAMS to recover agency overhead from each FMC for leave, benefits, and management and support costs. NOAA's overhead rate components and bases of application follow:

- **Leave Surcharge** is applied to labor costs and includes costs for administrative, annual, and sick leave.
- **Personnel Benefits** is applied to labor and leave costs. This includes payroll taxes, civil service retirement, health benefits, life insurance, regular employer retirement contributions, Federal Insurance Contributions Act payments, and Federal Retirement Service thrift savings plan basic and matching contributions.
- **NOAA Administrative Support** is applied to labor and leave costs. It includes costs incurred by NOAA's executive, line, and other supporting offices. These costs are associated with administrative functions such as personnel, training, procurement, telecommunications, operations, storage, mail, housekeeping, and other common services.

INDIRECT COST ALLOCATION METHODOLOGY

We developed the indirect cost rate methodology using generally accepted accounting principles, Cost Accounting Standards, and Statement of Federal Financial Accounting Standards (SFFAS) No. 4, Managerial Cost Accounting Concepts and Standards for the Federal Government. The following principles are inherent in this allocation method:

- The costing methodology for identifying and allocating costs as direct or indirect is consistently applied.
- The allocation base that best approximates benefits accruing to cost objectives is selected.
- All items properly included in the allocation base are included and receive their share of indirect costs.
- Indirect costs are assigned to cost objectives on a cause-and-effect basis or by allocating on a reasonable and consistent basis.

To develop the indirect cost rate, we:

- Obtained an understanding of OR&R's FY 2006 reorganization.

- Obtained an understanding of OR&R procedures for documenting DARRP costs, including its financial management system and business practices.
- Obtained downloads of FY 2006 OR&R cost transactions and performed tests to verify the completeness and accuracy of these downloads.
- Identified costs incurred on DARRP tasks with the assistance of OR&R personnel.
- Identified task codes as direct, indirect or non-allocable. We then accumulated related costs in these categories.

In addition, we adjusted costs as necessary to ensure the accuracy and completeness of the indirect cost pool and base. Adjustments to OR&R costs are described below:

- Labor cost downloads did not include NOAA internal burden charges. We applied applicable NOAA leave and benefit rates to both direct and indirect labor costs. We applied NOAA support and General Services Administration (GSA) rent rates to indirect labor costs. We included those costs allocable to indirect labor in the indirect cost pool.
- I.M. Systems Group, Inc. (IMSG), a commercial contractor, performed damage assessment and restoration work that benefited OR&R tasks. IMSG personnel work in NOAA offices and are supervised by NOAA staff. We obtained IMSG time reports and calculated the cost of all time spent on DARRP tasks (both direct and indirect). We included the indirect IMSG labor costs in the indirect cost pool, and the direct IMSG labor costs in the direct labor base.
- We identified OR&R indirect costs that benefit all divisions, such as those incurred by BSG. We pooled these costs and calculated the amount allocable to the HMRD/ERD. We excluded those costs from the indirect cost pool.
- We excluded from the indirect cost pool all OR&R tasks that did not benefit the DARRP program, or for which the benefit to the DARRP program could not be measured. We also excluded the cost of several indirect activities that only benefited a small number of DARRP cases. To the extent that management and support costs were allocable to these tasks, we excluded those costs from the indirect cost pool.

The resulting indirect cost rate includes only allocable indirect costs for DARRP work performed by DAC/CPRD/ARD in FY 2006, and should be used to recover the indirect costs of those activities.

SFFAS No. 4, Paragraph 124, states that costs should be allocated using one of the following three methods:

1. Directly tracing costs (wherever economically feasible).
2. Assigning costs on a cause-and-effect basis.
3. Allocating costs on a reasonable and consistent basis.

It is not practical or feasible to directly assign DARRP indirect costs to final cost objectives. We consider direct labor costs an appropriate base for allocating DARRP indirect costs to benefiting activities. We calculated the FY 2006 indirect cost rate with direct labor costs as a base. We included direct labor costs for IMSG in the base, because these costs have the same relationship to the indirect cost pool as NOAA direct labor costs.

We performed our work in accordance with *Statements on Standards for Consulting Services* promulgated by the American Institute of Certified Public Accountants. We did not review or evaluate NOAA's internal burden rates. Because the indirect cost allocation methodology used to develop the indirect cost rate does not constitute an examination made in accordance with generally accepted auditing standards, we do not express an opinion on OR&R's financial statements or its indirect cost rate. The report relates only to the accounts and items specified in the attached exhibit and schedules, and does not extend to any financial statement of NOAA.

The information contained in this report is intended solely for the purposes described in the first section of this report and should not be used for any other purpose.

COTTON & COMPANY LLP

A handwritten signature in blue ink, appearing to read "Colette Y. Wilson".

Colette Y. Wilson, CPA
Partner

**OFFICE OF RESPONSE AND RESTORATION
FY 2006 DARRP INDIRECT COST RATE
(EXCLUDING HMRD)**

Indirect Costs	\$ 5,167,115
Less:	
BSG and OR&R Costs Allocable to HMRD/ERD	\$ (809,529)
Management and Support Costs Allocable to Non-Direct Activities	(1,108,608)
Management and Support Costs Allocable to Superfund Activities	<u>(419,055)</u>
 Net Indirect Costs	 \$ <u>2,829,923</u>
 Direct Labor Costs	 \$ <u>2,160,386</u> *
 Indirect Cost Rate	 <u>130.99%</u>

*Direct labor base excludes object classes 1151, 1158 and 1159, totaling \$20,235.

SCHEDULE 1

**OFFICE OF RESPONSE AND RESTORATION
FY 2006 COSTS BY TASK NUMBER**

TASK NUMBER	DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL COSTS
D8K3RBGP00	General Management and Administrative Support			1,087,917	1,087,917
D8K3RGAP00	General Management and Administrative Support			678,928	678,928
D8K3RBDP00	General Management and Administrative Support			594,715	594,715
D8K3RNAP00	DARRP Management and Administrative Support			452,928	452,928
D8K3RJPP00	CPRD Base			409,520	409,520
1CK3F01P00	DARRP Management and Administrative Support			395,845	395,845
D8K3RBNP00	DARRP Management and Administrative Support			374,743	374,743
D8K3RAPP04	DARRP Program Policy and Development			306,996	306,996
C8K3RAPP00	Office of Response and Restoration			233,100	233,100
D8K3RBSP04	DARRP Program Policy and Development			101,896	101,896
D8K3RAPP01	General Management and Admin. Support			80,484	80,484
D8K3RDTPGT	General Training and Non-case Workshops			65,048	65,048
D8K3RDTPNT	DARRP Training – DAC			60,259	60,259
D8K3RGRP00	General Research and Methods Development			58,654	58,654
1CK3F02P00	Rapid Assessment Program			58,539	58,539
C8K3RBGP00	General Management and Administrative Support			42,975	42,975
D8K3RBTPGT	General Training and Non-case Workshops			23,910	23,910
1CK3G06P00	Training - CPRD			19,753	19,753
D8K3RGTP00	CPRD - General Training and Workshops			18,437	18,437
C8K3N03P00	CPRD - General - All Regions			15,836	15,836
D8K3RDTP00	General Training – DAC			14,720	14,720
D8K3RPTPGT	CPRD - General Training and Non-case Workshops			13,515	13,515
D8K3RKTP00	CPRD - DARRP Training			12,740	12,740
D8K3RJPPTR	Training - CPRD			12,415	12,415
D8K3RBTP00	Training - BSG			9,885	9,885
D8K3N03P00	CPRD - General - All Regions			7,374	7,374
D8K3RPTPNT	CPRD - DARRP Training			4,413	4,413
1CK3F03P03	Mini 312 NRDA (non-case)			3,542	3,542
D8K3RBTPNT	DARRP Training - BSG			3,077	3,077
D8K3RPTP00	Training – CPRD			2,009	2,009
C8K3RAPP04	DARRP Program Policy and Development			1,081	1,081
D8K3E01P00	General Management and Administrative Support			1,045	1,045
C8K3E01P01	General Management and Administrative Support			765	765
D8K3RAPPPF	FOIA Requests, non-case specific			668	668
C8K3E01P00	General Management and Administrative Support			162	162
D8K3RSCP03	Mini 312 NRDA (non-case)			152	152
1CK3F04P00	DARRP Program Policy and Development			108	108
D8K3RBSPFF	FOIA Requests, non-case specific			68	68
1CK3F01PTR	General Training and Non-case Workshops			14	14
D8K3E01PGT	General Training and Non-case Workshops			(6)	(6)
D8K3E01P01	General Management and Administrative Support			(39)	(39)
C8KSECPP00	CPRD General - All Regions			<u>(1,076)</u>	<u>(1,076)</u>
D8K3RVEP00	Vieques Naval Facility, PR	311,414			311,414
1RK3EF8P00	Athos I, Delaware River, NJ	106,473	170,786		277,259
D8K3RJPP4E	St. Lawrence River - ALCOA, New York (NY)	90,980	283		91,263
2CK3M8CP00	Montrose Chemical Corp., CA	71,757	1,986		73,743
1RK3EJ6P00	CITGO Refinery, Calcasieu River, Louisiana (LA)	70,092	13,383		83,475
1RK3EF9P00	Selendang Ayu Oil Spill, AK	66,405	24,526		90,931

TASK NUMBER	DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL COSTS
D8K3RAPPX1	LCP Chemicals Georgia, Inc., GA	57,061	3,324		60,385
2CK3M8CPF1	MSRP Fish, General Work and Data Gathering	56,908			56,908
1RK3EG3P00	Buzzards Bay/Bouchard 120, MA	49,800	162,707		212,507
D8K3RAPP35	Hudson River PCBs, NY	49,669	825		50,494
D8K3RAPPMC	Miscellaneous DARRP Case Charges	48,645	5		48,650
D8K3RAPPCG	Ciba-Geigy Corp. (McIntosh Plant), AL	46,409	1,476		47,885
D8K3RAPP09	NRDA - Thea Foss	46,080			46,080
1CK3G11P00	Portland Harbor, OR	44,863			44,863
1RK3EE5P00	T/V Margara, Tallaboa, Puerto Rico (PR)	44,402	19,555		63,957
D8K3RJPP10	Ciba-Geigy Corp. (McIntosh Plant), AL	40,006	8		40,014
1RK3N11P00	Hanford, WA	37,070	201,935		239,005
D8K3RAPP00	DAC - Default Task	36,862	22,217		59,079
D8K3RAPP27	Duwamish River, WA	36,001	229		36,230
D8K3RAPPV1	Cargill Tampa Bay Acidic Water Spill, FL	32,619	519		33,138
D8K3RAPP33	Diamond Alkali Co. (Passaic River), NJ	32,133	1,184		33,317
1RK3EF5P00	Cape Flattery Grounding, HI	31,624	8,219		39,843
D8K3RAPPW6	Weyerhaeuser Company Plymouth Wood Treating Plant	29,571	391		29,962
D8K3RJPPBN	Diamond Alkali Co. (Passaic River), NJ	27,162	20		27,182
D8K3RAPPOC	Commencement Bay, WA	26,431			26,431
2CK3M8CPF1	Montrose Chemical Corp., CA	24,544	39		24,583
D8K3RAPPLA	Louisiana Regional Restoration Planning	23,187	266		23,453
D8K3RJPPM7	LCP Chemicals Georgia, Inc., GA	21,644			21,644
1RK3EJ3P00	TB DBL 152, LA	18,682			18,682
D8K3RJPPSA	Washington Navy Yard, DC	15,568			15,568
D8K3RJPP3R	Portland Harbor, OR	15,528	328		15,856
2CK3MSJP00	Berman Oil Spill, PR	14,875			14,875
D8K3RJPP27	Palmerton Zinc Pile, PA	14,004	188		14,192
D8K3RAPP32	Commencement Bay, WA	13,703	229		13,932
D8K3RJPP8T	Portland Harbor, OR	13,661	209		13,870
1RK3EH4P00	Castro Cove/ChevronTexaco Oil Spill, CA	13,375	124		13,499
D8K3RAPP08	NRDA - Thea Foss	13,313			13,313
D8K3RJPP3C	Koppers Company, Inc. (Newport Plant), DE	12,705	114		12,819
1RK3NJ7P00	Hurricane Katrina	12,551	283		12,834
1CK3G08P00	G.E. Pittsfield (Housatonic R.), MA	12,408	828		13,236
D8K3RJPPG3	Exxon-Mobil Atlantic Phosphate Works, SC	11,738	306		12,044
DKK3RHKPLA	Hurricane Katrina	11,671	2		11,673
DKK3RHKP00	Hurricane Katrina	11,473			11,473
1RK3NK5P00	Hurricane Rita	11,380			11,380
D8K3RAPPVE	Vieques Naval Facility, PR	11,128			11,128
2CK3M8CPB1	Montrose Chemical Corp., CA	10,760			10,760
D8K3RAPP06	NRDA - Hylebos (General)	10,670	229		10,899
D8K3RJPPKH	Bayou Verdine, LA	10,141	166		10,307
1RK3N09P8R	Cannelton Industries, MI	9,743	1,759		11,502
D8K3RJPP26	Palmerton Zinc Pile, PA	9,464	486		9,950
D8K3RJPP84	Hudson River PCBs, NY	9,269	1,033		10,302
D8K3RJPP2E	Tulalip Landfill, WA	8,892			8,892
D8K3RAPPY5	Duwamish River, WA	8,183			8,183
2CK3L14P00	Blackbird Mine, ID	8,087			8,087
D8K3RAPPGM	Commencement Bay, WA	7,862			7,862
D8K3RJPPBD	Apra Harbor Naval Complex, Guam	7,674			7,674
D8K3RJPP9B	Allied Paper, Inc./Portage Creek/Kalamazoo River, MI	7,391			7,391
D8K3RJPPN5	Ashland/Northern States Power Lakefront, WI	7,199	207		7,406
D8K3RJPP5D	Duwamish River, WA	7,174			7,174
2CK3MH1P42	Exxon Valdez, AK	6,540			6,540

TASK NUMBER	DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL COSTS
D8K3RAPPHG	Holyoke Gas Works, MA	6,520			6,520
D8K3RJPPP2	DuPont Newport Landfill, DE	6,156			6,156
1RK3EJ5P00	Bermuda Islander, Delaware Bay, NJ	6,069	657		6,726
1RK3NK9P00	Katrina - Hazmat Container Removal	5,821			5,821
D8K3RJPPX6	Halaco Engineering Co., CA	5,784			5,784
DKK3RKNP00	Hurricane Katrina	5,766			5,766
D8K3RJPP06	Spectron, Inc., MD	5,257			5,257
DKK3RHKPSN	Hurricane Katrina	5,120			5,120
1RK3EC5P00	Indian River (Connectiv) Oil Spill, DE	4,902	330		5,232
D8K3RAPP20	LCP Chemicals Georgia, Inc., GA	4,826			4,826
DKK3RDCPLA	Louisiana NRDA	4,826			4,826
D8K3RJPPWK	Outboard Marine Corp. (Waukegan Harbor), IL	4,453			4,453
D8K3RJPPF7	Newport Naval Education and Training Center, RI	4,367			4,367
1RK3EJ4P00	Irving Oil, Chelsea Creek, MA	4,356	80		4,436
1RK3EJ8P00	International Petroleum Corp., Christina River Oil Spill	4,350	188		4,538
2CK3L17P00	Raymark Industries Inc., CT	4,268			4,268
1RK3EB9P00	Beaver Creek Oil Spill NRDA	4,151			4,151
D8K3RAPPSR	Commencement Bay, WA	4,135			4,135
D8K3RJPPGZ	Cornell Dublier Electronics, Inc., NJ	4,047			4,047
2CK3M8FP00	Montrose Chemical Corp., CA	3,987			3,987
D8K3RJPPCC	Castro Cove/Chevron Richmond, CA	3,980	60		4,040
2CK3M8CPS1	Montrose Chemical Corp., CA	3,931			3,931
D8K3RJPPR3	Portsmouth Naval Shipyard, ME	3,864			3,864
D8K3RJPPBB	Bellingham Portfield, WA	3,729			3,729
D8K3RJPPF6	Davisville Naval Construction Battalion Center	3,481			3,481
D8K3RJPPBT	Bayou Trepagnier, LA	3,474	180		3,654
D8K3RAPPQ2	Commencement Bay, WA	3,270			3,270
D8K3RAPP23	Koppers Co., Inc. (Charleston Plant), SC	2,946	1,585		4,531
D8K3RJPPKB	Palmer Barge Line, TX	2,873			2,873
1BK3R2PP00	Poplar Point Nursury, DC	2,868	32,404		35,272
C8K3N03P4E	St. Lawrence River - ALCOA, NY	2,846			2,846
2CK3M8AP00	Montrose Chemical Corp., CA	2,788			2,788
1RK3NM3P00	Super Typhoon Ioke, Wake Island	2,738			2,738
D8K3RAPPW7	Newtown Creek Oil Spill, NY	2,548	234		2,782
DKK3RHKPSP	Hurricane Katrina	2,529			2,529
2CK3L42P00	ALCOA (Point Comfort)/Lavaca Bay; TX	2,492			2,492
D8K3RJPPCM	Commencement Bay, WA	2,477			2,477
D8K3RAPPRE	Romic East Palo Alto, CA	2,430			2,430
D8K3RJPPVC	ExxonMobil-Port of Baldwin, SC	2,391			2,391
D8K3RJPP46	Ashtabula River and Harbor, OH	2,290			2,290
D8K3RJPPF3	ExxonMobil-Swift Agrichem, SC	2,197			2,197
D8K3RJPPST	ExxonMobil-Stono Phosphate, SC	2,197			2,197
1RK3EJ7P00	Savannah River Mystery Spill, GA	2,104	1,277		3,381
2CK3MSJP01	Berman Oil Spill, PR	2,069			2,069
D8K3RJPPGB	Greens Bayou (GB Biosciences), TX	2,066	207		2,273
1RK3NL9P00	CITGO Refinery, Calcasieu River, LA	1,930			1,930
DKK3RHKPSE	Hurricane Katrina	1,923			1,923
DKK3RHKPCF	Hurricane Katrina	1,881	(1)		1,880
1RK3EF6P00	Mendicant Island Oil Spill, LA	1,871			1,871
DKK3RHKPBS	Hurricane Katrina	1,785			1,785
D8K3RJPPKG	Jacksonville Electric Authority (JEA)	1,763			1,763
DKK3RHKPCW	Hurricane Katrina	1,751	(3)		1,748
D8K3RJPPHG	Holyoke Gas Works, MA	1,749			1,749
DKK3RHKPCE	Hurricane Katrina	1,692	(1)		1,691

TASK NUMBER	DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL COSTS
D8K3E01PCG	Ciba-Geigy Corp. (McIntosh Plant), AL	1,642			1,642
D8K3RJPP3	Liberty Industrial Finishing, NY	1,625			1,625
D8K3E01PBV	Bayou Verdine, LA	1,624			1,624
D8K3RAPP31	Ventron/Velsicol, NJ	1,608			1,608
D8K3E01PV1	Cargill Tampa Bay Acidic Water Spill, FL	1,595			1,595
D8K3RJPPSS	Selby Slag, CA	1,580			1,580
DKK3RDCPCF	Katrina, Chevron Port Fourchon NRDA	1,561			1,561
D8K3E01PLA	Louisiana Regional Restoration Planning	1,515			1,515
D8K3E01PW6	Weyerhaeuser Company Plymouth Wood Treating Plant	1,465			1,465
DKK3RHKPDV	Hurricane Katrina	1,456			1,456
1RK3EH1P00	Buffalo Marine Neches River, TX	1,445			1,445
D8K3RJPP1B	Weyerhaeuser Company Plymouth Wood Treating Plant	1,433			1,433
1RK3EG1P00	Lake Washington Pipeline Spill, LA	1,383			1,383
1RK3EJ1P00	Exxon Mobil/West Champagne Bay, LA	1,377			1,377
D8K3RJPP6L	Koppers Co., Inc. (Charleston Plant), SC	1,353	472		1,825
D8K3RAPP2F	Hudson River PCBs, NY	1,302			1,302
D8K3E01P20	LCP Chemicals Georgia, Inc., GA	1,285			1,285
1RK3N03P00	CPRD - GLNPO Data Management	1,259	6,321		7,580
1RK3NK3P00	Union Pacific Tank Battery, TX	1,251	(60)		1,191
D8K3RJPPG6	New London Submarine Base, CT	1,178			1,178
D8K3E01P35	Hudson River PCBs, NY	1,162			1,162
1RK3N07PAN	ANA-11, DE	1,066	15,211		16,277
1CK3G06P3U	Forest Glen Mobile Home Subdivision, NY	1,061			1,061
D8K3E01PX1	LCP Chemicals Georgia, Inc., GA	1,042			1,042
D8K3RJPPZ2	Yeoman Creek Landfill, IL	1,040			1,040
D8K3RJPPAN	ANA-11, DE	1,006			1,006
D8K3RBGPVE	Vieques Naval Facility, PR	982			982
D8K3RJPPB6	Olin Corp. (McIntosh Plant), AL	954			954
D8K3RJPP3U	Forest Glen Mobile Home Subdivision, NY	938			938
D8K3RJPP2C	Applied Environmental Services (Shore Realty), NY	908			908
D8K3RJPPC7	Ventron/Velsicol, NJ	906			906
DKK3RDCPCW	Katrina, Chevron Wagon Wheel NRDA	894			894
D8K3RAPP4H	Ashtabula River and Harbor, OH	882			882
D8K3E01P33	Diamond Alkali Co. (Passaic River), NJ	875			875
1RK3EE2P00	Evergreen/Cooper River, SC	868	(50,996)		(50,128)
D8K3RJPPGU	Naval Construction Battalion Center, Gulfport MS	863			863
1RK3ED5P00	Luckenbach Oil Spill, CA	847			847
D8K3RJPP7	Halby Chemical Co., DE	840			840
D8K3RAPP7M	Island End River, MA	813			813
D8K3RJPPF9	Macalloy Corporation, SC	787	656		1,443
D8K3RAPPSP	Spectron, Inc., MD	762			762
D8K3RAPPY8	Palmer Barge Line, TX	733			733
D8K3ENRPD9	Unocal Lake Palorde, LA	731			731
D8K3RJPP2F	Tulalip Landfill, WA	731			731
D8LAH1APAA	Miscellaneous DARRP Case Charges - RC	728			728
D8K3RJPP34	Whitehouse Oil Pits, FL	711	75		786
DKK3RDCPSN	Shell Nairn NRDA	692			692
D8K3RJPPXS	Tennessee Gas Pipeline/CS 530, MS	683			683
D8K3RAPP7	Commencement Bay, WA	660			660
D8K3RJPP09	102nd Street Landfill (Hooker), NY	655			655
D8K3RAPP07	NRDA - ASARCO	652			652
D8K3RAPPWR	Portland Harbor, OR	650			650
D8K3RJPPPA	Chevron Pascagoula Refinery, MS	635			635
DKK3RKAPLA	Hurricane Katrina	635			635

TASK NUMBER	DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL COSTS
D8K3RAPPBV	Bayou Verdine, LA	624			624
D8K3RAPPP2	Commencement Bay, WA	608			608
D8K3RAPPP92	Allied Paper, Inc./Portage Creek/Kalamazoo River, MI	571			571
D8K3RJPP8C	Foote Mineral Co., PA	559			559
D8K3RJPPB3	Tex Tin Corporation, TX	558			558
1RK3EH6P00	Gulf Production/Rafael Pass, LA	553			553
1RK3N07PEC	Spectron, Inc., MD	544			544
1RK3EH2P00	North Pass/Ivan, LA	541			541
1RK3EE6P00	Chevron Facility Oil Spill, Sewarren, NJ	523			523
D8K3E01PCC	Hylebos (Comm. Bay) - Occidental NRDA	502			502
1CK8C09P00	Charles-George Reclamation Trust Landfill, MA	439			439
D8K3RJPPR7	Army Materials Technology Center (AMTL), MA	439			439
D8K3RJPP04	Kin-Buc Landfill, NJ	434	136		570
D8K3RJPPYQ	Calhoun Park Area, SC	429	236		665
C8K3N03P2C	Applied Environmental Services (Shore Realty), NY	419			419
D8K3RAPPPQ9	Commencement Bay, WA	383			383
DKK3RHKPSW	Hurricane Katrina	373			373
D8K3RJPPGT	Grand Street Mercury, NJ	373			373
D8K3RJPPNB	New Bedford Harbor, MA	357			357
D8K3RAPPA A	DARRP -- Infant and Orphan Cases	328			328
D8K3RAPPV S	Vieques Naval Facility, PR	311			311
D8K3E01P32	Commencement Bay, WA	287			287
D8K3RAPPY9	Duwamish River, Todd Shipping NRDA	286			286
DKK3RDCPBS	Katrina, Bass Enterprises South NRDA	286			286
D8K3RJPP2B	Mattiace Petrochemical Co. Inc., NY	284			284
D8K3RNR P00	Non-Recoverable Case work	276			276
1RK3ED3P00	Mosquito Bay Oil Spill, LA	274			274
D8K3N03P06	Spectron, Inc., MD	262			262
1RK3EE4P00	Conoco Phillips - Rahway River, NJ	257			257
D8K3RAPPB T	Bayou Trepagnier, LA	254			254
DKK3RHKPB N	Hurricane Katrina	245			245
C8K3N03P84	Hudson River PCBs, NY	244			244
D8K3RAPPQ1	Commencement Bay, WA	235			235
D8K3RJPPH K	Hurricane Katrina	233			233
D8K3E01P45	St. Lawrence River at Massena Area of Concern, NY	223			223
D8K3RJPP15	Nyanza Chemical Waste Dump, MA	216			216
D8K3E01P92	Allied Paper, Inc./Portage Creek/Kalamazoo River, MI	210			210
D8K3RAPPX4	Halaco Engineering Co., CA	210			210
D8K3RBS P M C	Miscellaneous DARRP Case Charges	210			210
D8K3E01P D U	DuPont Newport Landfill, DE	205			205
DKK3RDCP C E	Katrina, Chevron Pipeline Empire NRDA	178			178
1RK3EG5P00	LA-Shell/North Pass	172	2,015		2,187
DKK3RDCP S E	Sundown East NRDA	161			161
D8K3RAPP45	St Lawrence River at Massena, NY	156			156
D8K3E01P X4	Halaco Engineering Co., CA	151			151
D8K3N03P A C	Ashepoo Phosphate/Fertilizer Works, SC	149			149
D8K3RJPP L S	GAF Corp., NJ	141			141
1CK3J45P B5	FL5342KM, Florida (FL)	140			140
1RK3N07P M4	Eppinger and Russell, Elizabeth River, VA	139	318		457
D8K3E01P V3	Kinder Morgan, Carteret, NJ	134			134
D8K3RJPP05	Metal Bank of America, PA	134			134
1RK3EG3P F F	Buzzards Bay/Bouchard 120, MA	130			130
D8K3RAPPP6	Commencement Bay, WA	130			130
D8K3RAPPP7	Commencement Bay, WA	126			126

TASK NUMBER	DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL COSTS
DKK3RDCPSP	Hurricane Katrina, Shell Pilot Town NRDA	125			125
2CK3M8BP00	Montrose Chemical Corp., CA	121			121
2CK3L69PBU	Tampa Bay Oil Spill, FL	113			113
1CK3J63P00	Eagle 1 Dredge, FL	109			109
D8K3RDCPCE	Chevron Pipeline Empire NRDA	105			105
D8K3RJPPCA	Montrose Chemical Corp., CA	99			99
D8K3RAPPDU	DuPont Newport Landfill, DE	96			96
1CK3J75PA2	Lady Luck, FL	90			90
1CK3J75PA4	Easy Going, FL	90			90
D8K3E01P08	Commencement Bay, WA	90			90
2CK3LTFP10	Commencement Bay, WA	84			84
1CK3J42P00	20 Summers, FL	83			83
1CK3J45PB4	Palmyra, FL	83			83
1CK3J45PB6	DL6236X, FL	83			83
1CK3J75PA1	Miss Ellen, FL	83			83
1CK3J75PA6	Fat N Sassy (aka DO 1107468), FL	83			83
1CK3J75PA7	Dani, FL	83			83
1CK3J75PA8	Lucky One, FL	83			83
1CK3J80P00	CF8470HG	83			83
D8K3RNRPA9	Pago Pago, AS	83			83
1RK3EG6P00	Shell/North Pass LA	80			80
D8K3RDCPCF	Chevron Port Fourchon NRDA	78			78
D8K3RDCPCW	Chevron Wagon Wheel NRDA	78			78
D8K3E01PY8	Palmer Barge Line, TX	76			76
DKK3RDCPDV	Hurricane Katrina, Dynege Venice NRDA	75			75
2CK3LNBP00	New Bedford Harbor, MA	74	7,219		7,293
D8K3RJPP08	Burnt Fly Bog, NJ	74			74
D8K3RJPPAC	Ashepoo Phosphate/Fertilizer Works, SC	73			73
1CK3J75PA5	Cheoy Dee, FL	71			71
D8K3RJPP5G	USDOJ Charleston Harbor Site, SC	69			69
1CK8A33P00	Diamond Alkali Co. (Passaic River), NJ	68	15,075		15,143
D8K3RAPPR4	Commencement Bay, WA	64			64
1CK3J45PB8	Baer Shart, FL	63			63
D8K3E01P07	Commencement Bay, WA	61			61
D8K3E01P27	Duwamish River, WA	61			61
D8K3E01PAH	Ashtabula River and Harbor, OH	61			61
D8K3E01PBT	Bayou Trepagnier, LA	61			61
D8K3E01PNA	New Amity Oil Spill, TX	61			61
D8K3N03PL7	Halby Chemical Co., DE	61			61
D8K3N03P3U	Forest Glen Mobile Home Subdivision, NY	60			60
1RK3EH9P00	Casitas grounding, HI	58			58
1CK3J75PA3	Just Perfect, FL	51			51
D8K3RJPP71	Brio Refining/Dixie Oil (Brio/Dixie), TX	48			48
D8K3RJPP77	Bailey Waste Disposal, TX	47			47
D8K3E01P23	Koppers Co., Inc. (Charleston Plant), SC	45			45
D8K3N03PKH	Bayou Verdine, LA	45			45
D8K3RAPPEA	Commencement Bay, WA	42			42
DKK3RDCPBN	Hurricane Katrina, Bass North NRDA	41			41
1CK3J03PP1	Perseverance, FL	38			38
1CK3J03PL9	Androw, FL	37			37
D8K3RJPPX4	Sheboygan Harbor and River, WI	37			37
D8K3RAPPW5	Calhoun Park Area, SC	34			34
D8K3RJPPPN	Diamond Alkali Co. (Passaic River), NJ	34			34
D8K3RDCPBN	Bass North NRDA	29			29

TASK NUMBER	DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL COSTS
D8K3RDCPBS	Bass Enterprises South NRDA	29			29
D8K3RNRPD9	Unocal Lake Palorde, LA	29			29
1CK3J45PA8	Overload Recovery, FL	25			25
D8K3RJPPNG	Jacksonville Electric Authority (JEA)	23			23
D8K3RJPP7Y	Duwamish River, WA	18			18
1RK3EG9P00	Kinder Morgan/Suisun Marsh Oil Spill, CA	15			15
D8K3E01P09	Commencement Bay, WA	<u>15</u>			15
D8K3RJPPVE	Vieques Naval Facility, PR		778		778
1BK3E1AP00	Hudson River Interagency Agreement)(IAG)		315,225		315,225
1CK8A8BP88	Montrose Chemical Corp., CA		263,866		263,866
1RK3EE1P00	Montrose Chemical Corp., CA		227,374		227,374
2CK3L32PCC	Commencement Bay, WA		194,181		194,181
18K3RLAP00	Louisiana Restoration Regional Planning		106,441		106,441
18K3RRDP00	Detroit River Restoration		94,017		94,017
1CK8A35P00	Hudson River PCBs, NY		71,814		71,814
1CK3F01PLA	Louisiana Regional Restoration Planning		41,552		41,552
2CK3M32P00	Commencement Bay Restoration		30,941		30,941
1CK3F01PV1	Cargill Tampa Bay Acidic Water Spill, FL		27,701		27,701
1BK3E4AP00	Passaic River		25,517		25,517
1CK3F01PCG	Ciba-Geigy Corp. (McIntosh Plant), AL		17,428		17,428
2CK3L46P00	Elliott Bay Phase I, WA		15,226		15,226
1RK3N12P00	CPRD - Upper Delaware Estuary Watershed		14,902		14,902
1CK8A06POC	Commencement Bay, WA		7,068		7,068
1CK8A09P00	Commencement Bay, WA		4,018		4,018
1CK3F08P00	Commencement Bay, WA		2,794		2,794
1CK8A06P00	Commencement Bay, WA		2,621		2,621
1CK3FTRP00	Ciba-Geigy Corp		1,569		1,569
1CK3H48P00	TV Command, CA		1,500		1,500
1CK3G06PSL	St. Lawrence River - ALCOA, NY		1,000		1,000
1RK3EE1P02	Montrose Chemical Corp., CA		944		944
1RK3EE1P03	Montrose Chemical Corp., CA		623		623
1CK8A27P00	Duwamish River, WA		597		597
1CK8A32P00	Commencement Bay, WA		558		558
DKK3RKAPBN	Hurricane Katrina		336		336
DKK3RKAPBS	Hurricane Katrina		336		336
DKK3RKAPSE	Hurricane Katrina		336		336
DKK3RKAPSW	Hurricane Katrina		336		336
1CK8A07P00	Commencement Bay, WA		134		134
D8K3RJPPF4	Loring Air Force Base, ME		119		119
1CK3F01PWR	Portland Harbor, OR		77		77
1CK3F01PY5	Duwamish River, WA		39		39
D8K3RAPPJ0	Sanctuaries Tech Support, NRDA-related		39		39
1CK3J80PA1	CF8470HG		24		24
1RK3NL6P00	Bermuda Islander, Delaware Bay, NJ		6		6
2CK3LB8P00	LCP NRDA		6		6
1CK3F01PNA	New Amity Oil Spill, TX		5		5
D8K3E01PJ0	Sanctuaries Tech Support, NRDA-related		(39)		(39)
1CK8A20PX1	LCP Chemicals Georgia, Inc., GA		(521)		(521)
DKK3RKAP00	Hurricane Katrina		<u>(1,346)</u>		<u>(1,346)</u>
	Total	<u>\$2,180,621</u>	<u>\$2,144,391</u>	<u>\$5,167,115</u>	<u>\$9,492,127</u>

SCHEDULE 2

**OFFICE OF RESPONSE AND RESTORATION
FY 2006 COSTS BY OBJECT CLASS**

OBJECT CLASS	DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL COSTS
1021	Contractor Holdback		\$37,772	\$15,272	\$53,044
1112	General Schedule, General Merit, Senior Executive Service and Presidential Appointees	\$1,119,688		1,670,620	2,790,308
1132	Part-Time with Permanent Appointment	38,137		27,244	65,381
1135	Intermittent Employment			43	43
1151	Overtime	7,154		604	7,758
1157	Holiday Pay			189	189
1158	Hazardous Duty Pay	4,481		159	4,640
1159	Employee Cash Awards	8,600		50,043	58,643
1160	Leave Surcharge Full-Time Permanent Appointments	228,484		333,565	562,049
1180	Credit Hours Earned	31,095		77,385	108,480
1182	Compensatory Leave Earned	23,087		6,003	29,090
1210	Employer's Contribution Surcharge	369,678		539,437	909,115
1214	Real Estate Expenses			4,745	4,745
1219	Transportation Subsidy		6,401	7,138	13,539
1234	Medicare			92	92
1235	Relocation Income Tax Allowance			2,899	2,899
1237	Regular Employer FICA Contributions			394	394
2140	Expenses Related To Domestic Travel - Paid to Traveler		43,597	25,357	68,954
2143	Expenses Related To Domestic Travel - Paid to Vendors		24,812	6,896	31,708
2213	All Other Transportation of Things		2,637	8,425	11,062
2214	GSA Trucks		41,552	4,773	46,325
2319	Rental Payments to GSA		3,983	189,897	193,880
2334	Rental of Equipment		365	148	513
2336	Telecommunications Data/Network Services			710	710
2337	Telecommunications (Utility) FTS Services			6	6
2338	Telecommunications (Utility) Local Services		472	1,407	1,879
2411	Publications		1,522	32	1,554
2414	Printing and Reproduction		16	(16)	
2510	Information Technology/ADP Training			155	155
2511	Management and Professional Support Services			473,550	473,550
2512	Studies, Analyses and Evaluations		8,732		8,732
2513	Engineering and Technical Services		17,400		17,400
2522	Maintenance of Equipment		148	1,405	1,553
2523	ADP and Telecommunications Contractual Services		125	73,672	73,797
2526	Other Training by University or Other Non-Federal Source		7,453	23,158	30,611
2527	Miscellaneous Contractual Services Not Otherwise Classified	<u>350,217</u>	1,735,562	1,082,007	3,167,786
2533	Training by Office of Personnel Management and Other Federal Agencies			1,282	1,282
2535	All Other Services of Federal Agencies		94,017	7,113	101,130
2536	Fund Transfers between Financial Management Centers for Services		4,778	8,419	13,197
2610	GSA Customer Supply Center			515	515
2618	Purchases of ADP Supplies		65	5,861	5,926
2619	Purchases (All Other)		294	25,410	25,704
3120	Non-Capitalized Equipment			(1,405)	(1,405)

OBJECT CLASS	DESCRIPTION	DIRECT LABOR COSTS	OTHER DIRECT COSTS	INDIRECT COSTS	TOTAL COSTS
3123	Non-Capitalized ADP and Telecommunications Equipment		157	26,462	26,619
4111	Research Grants		106,441		106,441
4310	Penalty Payments for Prompt Payment Act		666	371	1,037
9876	General Support (NOAA)		<u>5,424</u>	<u>465,673</u>	<u>471,097</u>
	Grand Total	<u>\$2,180,621</u>	<u>\$2,144,391</u>	<u>\$5,167,115</u>	<u>\$9,492,127</u>